

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

Alcohol and Tobacco Tax Division  
Industry Circular No. 54-3

September 10, 1954

An Outline of Proposed Recommendations  
for Revision of Internal Revenue Laws  
Relating to Distilled Spirits Plants

Proprietors of registered and fruit distilleries,  
internal revenue bonded warehouses, rectifying  
plants, taxpaid bottling houses and industrial  
alcohol plants, bonded warehouses and denaturing  
plants:

1. The Alcohol Tax Survey Committee has developed a plan for the modernization of the statutes concerning distilled spirits plants which is described in the attached statement. The tentative recommendations contained in the statement were prepared to facilitate the drafting of the Committee's specific recommendations for amendment of the statutes.

2. In order that there may be an opportunity for discussion of the plan with industry members, I have scheduled a meeting to be held on September 30, 1954, at 10:30 a.m., in Room 5615, Internal Revenue Building, 10th and Pennsylvania Avenue, N. W. In order that adequate facilities for the meeting may be provided, it is requested that you advise this office in the event you plan to attend.

3. All interested trade associations are being furnished copies of the plan and their representatives have been invited to attend the meeting and present their views. If your views concerning the plan will not be presented by a trade association, you may submit them in writing at the meeting, or at any time within a reasonable period. Any suggestion or recommendation for the revision of internal revenue laws relative to distilled spirits, which has been previously presented by you, is a matter of record and should not be resubmitted.

4. You are assured that your views will be given careful study by the Committee in connection with its final recommendations for specific legislative changes.

Inquiries concerning this industry circular should refer to the number thereof and to the symbols, O:AT.

  
Dwight E. Avis,  
Director, Alcohol and Tobacco Tax Division.